

## **MINUTES**

### **MONTANA SENATE 65th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chair Mark Blasdel, on February 1, 2017 at 9:00 A.M., in Room 405 Capitol

#### **ROLL CALL**

**Members Present:**

Sen. Mark Blasdel, Chair (R)  
Sen. Roger Webb, Vice Chair (R)  
Sen. Dick Barrett (D)  
Sen. Jill Cohenour (D)  
Sen. Brian Hoven (R)  
Sen. Sue Malek (D)  
Sen. Edith (Edie) McClafferty (D)  
Sen. JP Pomnichowski (D)  
Sen. Tom Richmond (R)  
Sen. Russel (Russ) Tempel (R)

**Members Excused:** Sen. Scott Sales (R), Sen. Fred Thomas (R)

**Members Absent:** None

**Staff Present:** Jaret Coles, Legislative Branch  
Olivia Hopkins, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: SB 137, 1/27/2017; SB 138, 1/27/2017

Executive Action: HB 76

00:00:46 Chairman Blasdel

**HEARING ON SB 137**

**Opening Statement by Sponsor:**

00:01:11 Sen. Duane Ankney (R), SD 20, opened the hearing on SB 137, Increase taxpayer appeal options and create informal procedures.

00:01:27 Sen. Cohenour and Sen. McClafferty entered the meeting.

00:03:21 Sen. Malek entered the meeting.

**Proponents' Testimony:**

00:06:22 Thomas Morrison, self

00:16:21 Holly Franz, Montana Society of Certified Public Accountants (MSCPA)

[EXHIBIT\(tas23a01\)](#)

00:19:28 Webb Brown, Montana Chamber of Commerce

**Opponents' Testimony:**

00:20:13 Dan Whyte, chief, Montana Department of Revenue (DOR)

**Informational Testimony:**

00:29:29 Dave McAlpin, Montana Tax Appeal Board (MTAB)

**Questions from Committee Members and Responses:**

00:30:33 Sen. Barrett

00:31:00 Mr. Whyte, DOR

00:31:54 Sen. Barrett

00:32:32 Mr. Whyte

00:34:27 Sen. Barrett

00:34:43 Mr. Whyte

00:35:44 Sen. Barrett

00:36:28 Sen. Hoven

00:37:06 Mr. Morrison, self

00:38:48 Sen. Hoven

00:39:04 Sen. Ankney

00:39:16 Sen. Cohenour

00:39:43 Sen. Ankney

00:41:16 Sen. Cohenour

00:42:18 Sen. Ankney

00:43:28 Sen. Cohenour

00:44:17 Ms. Franz, MSCPA

00:46:19 Sen. Webb

00:46:53 Sen. Ankney

00:47:04 Sen. Webb

00:47:21 Ms. Franz  
 00:47:36 Mr. Morrison  
 00:48:03 Sen. Webb  
 00:48:20 Mr. Morrison  
 00:50:20 Sen. Cohenour  
 00:50:52 Mr. Morrison  
 00:52:16 Sen. Cohenour  
 00:52:33 Mr. Morrison  
 00:54:49 Sen. Barrett  
 00:55:26 Mr. McAlpin, MTAB  
 00:55:59 Sen. Barrett  
 00:56:31 Mr. McAlpin  
 00:57:43 Sen. Malek  
 00:58:03 Mr. Whyte  
 00:58:40 Sen. Malek  
 00:58:53 Mr. Whyte  
 01:00:04 Sen. Malek  
 01:00:14 Mr. Whyte  
 01:00:32 Sen. Malek  
 01:01:46 Mr. Morrison  
 01:03:26 Sen. Malek  
 01:03:28 Mr. Morrison  
 01:04:20 Sen. Hoven  
 01:06:00 Ms. Franz  
 01:06:41 Sen. Barrett  
 01:06:56 Mr. Whyte

**Closing by Sponsor:**

01:07:30 Sen. Ankney  
 01:11:07 Chairman Blasdel

**HEARING ON SB 138**

**Opening Statement by Sponsor:**

01:11:23 Sen. Duane Ankney (R), SD 20, opened the hearing on SB 138, Revise income tax examination and collection laws.

**Proponents' Testimony:**

01:16:18 Thomas Morrison, self  
 01:29:32 Holly Franz, Montana Society of Certified Public Accountants  
 01:30:11 Webb Brown, Montana Chamber of Commerce

**Opponents' Testimony:**

01:30:33 Gene Walborn, Montana Department of Revenue (DOR)

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

01:39:55 Sen. Malek  
 01:40:47 Mr. Morrison, self  
 01:41:44 Sen. Malek  
 01:42:17 Mr. Morrison  
 01:43:11 Sen. McClafferty  
 01:43:40 Mr. Walborn, DOR  
 01:46:22 Sen. Barrett  
 01:47:38 Mr. Morrison  
 01:48:53 Sen. Barrett  
 01:49:05 Mr. Walborn

**Closing by Sponsor:**

01:51:06 Sen. Ankney  
 01:53:05 Chairman Blasdel

**Discussion:**

01:53:47 Sen. Barrett  
[EXHIBIT\(tas23a02\)](#)  
 01:58:17 Chairman Blasdel

**EXECUTIVE ACTION ON HB 76**

01:59:07 **Motion/Vote:** Sen. Barrett moved that **HB 76 BE CONCURRED IN**. Motion carried unanimously by voice vote. Sen. Barrett will carry the bill.  
 01:59:40 Chairman Blasdel

**ADJOURNMENT**

Adjournment: 10:59 AM

---

Olivia Hopkins, Secretary

oh

Additional Documents:

**EXHIBIT**([tas23aad.pdf](#))